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VOL. V---NO. 16.3

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Continues the business on his old plan of settling the officers and seamen immediately on their shiping at his office. Having no direct or indirect and also

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HONOLULU, WEDNESDAY, MAY 5, 1869.

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at the Shop next to the Custom House, where he can be found at all working hours. He has on hand and for sale, Oil Cacks and Barrels of different sizes, new and old, which he will sell at the very Lowest Market Rates. All work done in a thorough manner and warranted to give satisfaction. All kinds of Coopering Materials and Tools for sale. 1-3m ile generally.
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and pipe complete. Bath-Tubs, and also a
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Particular attention given to Ship-Work. Orders
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Islands generally for their liberal patroonage in the
past, we hope by strict attention to business to medit
the same for the future.

37-1y5 Of suitable varieties for this Climate.

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Has on hand, Bath-Tubs, Water-Closets, Wash-Ba-sins, Force and Lift Pumps, Lead and Galvanized Iron Pipes, and Piumber's Brass-works. Being the only Piumber in the city, he will execute all orders en-trusted to him in a workmanlike manner. [1-3m] with a special reduction on Freight per St. THEO. H. DAVIPS, Agent Bril. For. Mar. Int. On. (Limi

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The best article of the kind imported. For y (1-3m) BOLLES 4 CO. ROSENDALE CEMENT,
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STEERING OARS,
22 feet in length. For sale by
BOLLES & CO. SPIRITS OF TURPENTINE.

BEST FAMILY PORK,
by per lokant in 1/2 and 1/2 bars
(1-3m)

Siz: From the foundation of the govment of the United States to the year 1846, was, with occasional exceptions. an era of what were deemed at the time high or protective tariffs. From 1846 to 1861. was an era of what were deemed at the time low or revenue tariffs. In the first era, the object was protection—the inci-dent, revenue. In the second era, the object was revenue—the incident, protec-tion. The relative prosperity of the country during these two eras, or during certain portions of them, has commonly been used as evidence of the practical benefit flowing from one or the other of the rival systems of taxation alluded to. But when, with the amount of our foreign trade is contrasted the vastly greater amount of our internal traffic; when, in a word, it is known that our annual export trade has, at least since 1840, never amounted in

with the gross annual product of our industries it has scarcely exceeded five per per cent.,† the conclusiveness of this argument, so far as experience goes, may well be questioned. It is sufficient for the purposes of this report, first, to merely briefly mention what doctrines upon this subject, have alternately prevailed in this country, and

value to one-fourth of our annual products

of raw materials alone, and averaged scarcely one-fifth;* while, as compared

what views are at present held. From 1861 to the present time has constituted an uninterrupted era of high or protective tariffs; and so many articles are made dutiable, so many changes have been made in the rates of duty since 1861, so extremely high are these rates, and so complex are many of them, as to demand the attention of the statistician to the working of such a system, its effect upon the consumption of imported commodities. its effect in benefitting the interests of domestic manufacturers, its effect upon the revenue, and, finally, such other marked effects as may appear to have flowed from it. The number of articles subject to duty at the present time, according to Ogden's Tariff, is over 3.000. A large proportion of these, however, consists of classes of articles. For example: "Articles worn," &c.; "Manufactures, N. O. P.;" "Raw Materials, N. O. P.," each of which classes themselves, embrace a large number of separate articles; so that the whole number separate articles upon which import

duties are imposed at the present time, is probably upwards of 10,000. The number of changes made in the tariff since 1861 are as follows:

Act of March 2, 1861, changed the whole schedule. Act of August 5, 1861, changed a large portion of the schedule.

Act of December 24, 1861, changed duties on tea, coffee, angar, &c.

Act of July 14, 1862, changed the whole schedule.

Act of March 3, 1863, changed duties on silk, printing paper, lac, polishing powder, washing dyes, coal oil, &c.

il, 4c.

Act of June 20, 1864, changed the whole schedule.

Act of March 3, 1865, changed duties on sottons, iquers, silks, raifresd and tubing iron, tual oil, to-arco, quiteilver, 4c.

Act of March 14, 1866, modified the warehouse law.

Act of March 14, 1866, changed duties on live animals &c.

male, &c.
Act of July 28, 1806, changed duties on signrs, notton, and liquous, and changed the hads of all foreign
reluxations, &c.
Act of March 2, 1867, changed duties on wood, all
dry goods, carpets and clothing into which wood enters, on hemps, oil clothe, oil silks, &c.
Act of July 20, 1868, changed duties on sagars, &c. Besides several minor acts and parts of acts, and a great variety of constructions,

judicial, departmental and others. Of these numerous legislative changes, however, the In illustration of the complexity of that the duties on Balmoral skirts are levied per pound; the same on wool hats. and most other woolen fabrics; that the duties on steel vary according to valuation, eing so much per cent. ad valorem, and in addition, so much per pound specific; that the duties on iron wire are graduated according to a variety of qualities and gauges; that the duties on cotton goods are graduated according to the num threads to the square inch, the value, the texture, and the color.cl assified in various combinations; that the duties on Museovado sugars are levied according to a clayed

standard, and that in some cases "differ tial," "discriminating," and "additional" duties are imposed, to render complexity still more perplexing. From this complexity has resulted so much practical difficulty in the business of importing foreign merchandise, and so much dispute about the proper rates to be levied upon importations, as to have created the necessity for additional officers of the revenue, some of whom are obliged to be stationed abroad, for additional safe-guards against under-valuation and smuggling; and have given employment to large class of persons not connected with the Government, whose whole business is to act as brokers or entrepreneurs between the importers and the Custom-house offi-Nor have these results stopped here; but still another class of pers has been called into existence, whose business it is to interfere between the recom-

mendations of the Executive Department and the Legislature, and to seek and infloence the frequent enactment and amend-ment of revenue laws, with the object of profiting thereby, either through the control of trade monopolies or from the pos-session of early information of anticipated changes in the law. Such has aiready been the success of these persons that they now form cenithy and powerful combinations, impatient of all restraint, and intolerant of all interference with their plans. All who stand in their way are at-tacked with fury, and either through friendship or fear, even the officers of the executive departments are brought within the range of their influence, and constrained to follow a course of action conformable to the wishes of these combina tions and in their interest, and contrary to the public welfare and to the interests of tre people. The odious combinations that profit by the internal revenue laws, are more than matched by the still more odious combinations that profit by the tariff laws, until at last it has become aimost as much as the official positions of many public servants are worth, to set themselves in opposition to them in the performance of their duties to the Government. The influence thus exerted upon the tariff laws, it should be under ood, is not always in the direction of increased taxes. By the Act of June 30,

* Annual Report of Director of Bureau of Statistics. Com. and Nav., 1867, p. 33. † For Export Trade see thid, p. 31, and for value of Total Annual Product, see International Almanac, (New York, 1866), p. 66.

1864. an internal tax of 5 per cent. was imposed upon all manufactures and productions set forth in that Act. To counteract and balance such temporary disadvantage to home manufacturers, as, it was thought, might result from the imposition of these taxes before the same could be drawn back in the prices of the taxed.

The quantities are not result as the counterfactor of the latter, tallies with the cash received into the drawn back, in the prices of the taxed commodities when sold, a so-called corresponding increase of duties was demanded and obtained, though, in point of fact, this increase was out of all correspondence with the additional internal revenue taxes imposed, exceeding them, in numerous instances, many fold.

Subsequently, during the winter of 1867.

Subsequently, during the winter of 1867, a movement for the repeal of these internal revenue taxes developed itself, and notwithstanding the objections interposed

theless, an interval which follows the impossion of the increased duty, of about one year, scarcely ever more, during which the importation is temporarily checked by it. by the Secretary of the Treasury to this and the objection applies only to the inci-proposed lowering of the revenues, in his dent, which is unimportant, and is merely interesting for the reason that it is somepassed on the 31st of March, 1868, which effected the repeal of nearly all the taxes upon manufactures and productions. This important Act, together with some minor ones that preceded and followed it, effected follows as a permanent result, viz.: the deones that preceded and followed it, effected a reduction in the revenues of nearly one hundred million dollars. This reduction was not followed by any corresponding reduction of the duties on imported merchandise, nor was it followed by a fall in the market prices of the merchandise from which these taxes had been removed; so that it may be concluded, without fear of contradiction that nearly the whole amount to secure it. The combinations exerts it contradiction, that nearly the whole amount of which the Government was thus deprived, constituted a direct bounty for the benefit of the parties interested. Indeed, so little was a corresponding reduction in the tariff entertained, that shortly afterwards a bill was introduced into the House of Parties interested by a first wards a bill was introduced into the House of Parties in the tariff entertained. The tariff entertained in the House of the source of profit dry, bequeaths it to the manufacturer, whose brief and second-hand enjoyment of it is soon interrupted by a rise in

the rates of duties, which bill is still pend-At the present time, a further project is mooted of abolishing the income tax. If this tax be abolished, it is respectfully suggested that there may be reason to anticipate a movement for the entire abolition of the system of internal revenue and advance of wages exactly equal to the ing legislative action. Towards this end, the odium advance in the cost of living which the topon the collection of these taxes increased tariff has occasioned; the public taxes. brought apon the collection of these taxes by the influence of internal revenue com- is fleeced by it both directly and indirectly, binations, goes far to support the claims and demoralized in a thousand ways, and of the tariff combinations, and when it is nothing comes of it but profit to the comcalled to mind that, as a general thing, taxes are unpopular in proportion as they are directly levied, the suggestions here and falsely entitled Protection to Home advanced will not appear to be without Industry. The rest is foundation. This conclusion, taken in friction; sisyphism. connection with the present heavy ex-penditure for the public service, embracing as it does one hundred and thirty millions alone for interest on the public debt, points to a period when the demands tariff combinations will be still further increased, and the present high tariff sought to be superseded by a still higher one, with what results upon the discipline of the service, the yield of the

of Representatives to still further increase

revenue, upon public morality, and the industrial interests of the country, will readily be foreseen.

The insufficiency of the impost accounts in omitting to furnish the quantities of, and duties on each separate article taxed ad valorem, seemed to have attracted the attention of Mr. Secretary Fessenden, who, in 1864, issued a regulation calling for the rendition of an account from collectors, which should furnish the same details relative to the importation of articles tails relative to the importation of articles taxed ad ralorem, as were furnished of articles taxed specifically, and moreover requiring the sworn values of the latter (a It is deemed a bad rule that does not work matter that had previously been omitted) both ways; but what shall be thought of to be furnished also. In obedience to this one that does not work either way? requisition, the accounts were prepared and forwarded by the collectors, but they were never compiled in the department. Through this neglect, the collectors gradually ceased to render them, and when the Bureau of Statistics was first organized, (in 1866) not above four or five customs collectors were found to have continued the practice of rendering them to the de-partment, and with these few accounts nothing was ever done beyond filing them It was not known what accounts away. they were, or why they were sent, and no inquiry seemed to have been made in the As for the regulation of 1864, it seemed to have been entirely forgotten. The necessity of possessing an account of this character induced the Director to make

such inquiries as afterwards resulted in a knowledge of the neglected situation, and as eventually led to its enforcement.

The first fruit of the regulation of 1864 was, consequently, the Home Consumption and Impost account of 1867, which had been but lately completed. Without the aid of this account of 1867, the conclusions reached in this report would har ly have suggested themselves, so much are they due to that clear view of the subject afforded by a careful study of the latter account, in connection with the impost ac-

counts of the preceding years. It is hoped, that under no circumstances will this important account be permitted to ever again fail to reach the public. The tables for the period, 1862 to 1866, inclusive, will be found in the following

publications:

1866, p. 398.

Impost account, 1862-Com. and Nav., Impost account, 1863—Monthly report, No. 15, p. 17. Impost account, 1864-Com. and Nav.,

1824, to still higher rates; in 1828 to still higher rates, namely, \$12.50 per ton on Impost account, 1865-Monthly report, Impost account, 1865—Com. and Nav., higher rates, namely, \$12,50 per ton on pig iron, \$36 per ton on bar and rolled iron, and 25 per cant on other and rolled iron, and 25 per cant on other and rolled iron, and 25 per cant on other and rolled iron. Impost account, 1865—Com. and Nav., pig iron, 335 per ton on the and rolling series, part 2, p. 354.

Home consumption and impost account, ed iron; when they were afterwards lowered, and alternately increased, through a long series of years, until they were at 1867-herewith.

An examination will now be made of

the statistics of protected articles, selectin the foregoing tables, and always with the same sesult, namely, the recurrence of the importation after a short period fol-lowing the imposition of the increased ing for this purpose the leading articles of iron and steel manufacture. [We omit the tables on this point, as they do not affect us in this country, and duty. as matters of illustration, will not be need-

ed by our readers, in view of the clearness

It has occurred that the decrease in the import of these commodities, (pig-iron, railroad-iron, polishing-irons, and hollow-ware) from 1861 to 1862, may be ascribed to the influence of the civil war.

This objection will not avail, since the argument would be just as strong, if all reference to the falling off from 1861 to 1862, were omitted. The most important conclusion derived from these statistics, is not that an increase of the rate of duty occasions a falling off of importation, but on the contrary, that it fails to produce such an effect. The clear and irrefutable

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iron ore and equally large deposits of coal in close contiguity, that domestic iron cannot be laid down in our markets as cheaply as foreign iron, laden as the latter is with heavy charges of freights, commissions, and profits? Labor per diem is dearer in this country, it is true, but it, perhaps is also more efficient. Yet, however this may be, it remains to be proved, that the various manufacturers of iron and steel, enumerated in the foregoing exhibit, have derived any permanent support whatever from the tariff, the latter having failed in any instance to check or diminish the importation of the foreign article, except for a brief intervel following the imposition of the increased duty; and it follows that the domestic manufacturers of these articles have existed not because of, but notwithstanding the tariff.

but not with standing the tariff.

In view of these matters, it certainly appears that sound policy demands in future the rejection of any other consideration in connection with the amount and source of the public revenues but those in the interest of the present of the prese

the interest of the people at large.
I am, sir, yours respectfully,
ALEXANDER DILEMAR, Director.

DISTILLATION.-The origin of this art is extremely obscure. It appears, that when at sea, the Phoenicians used, in extreme cases, to get potable water by boil-ing that of the sea, and collecting the steam in sponges. It is also related, that a monk, of the name of Marcus, who belong-ed to the suite of St. Remi, collected the ed to the suite of St. Remi, collected the vapor of boiling wine in a piece of flannel, and squeezed it out upon the wounds of soldiers at the seige of Rheims; with the same liquid, mixed with honey, he would make a cordial for the dying, and it seems that the great Clovis himself did not disdain taking it. When alembics were discovered, is not exactly known; but it is, that in the 13th century, Arnaud de Villeneuve, or Arnaldo Villanovano, professor of medicine at Montpelier, was the first to improve the rude apparatus then in use for distillation, an art which he seriously studied and promoted. He wrote several the wages of his workmen, and afterwards destroyed by the recurrence of the same relative position in the market prices of studied and promoted. He wrote several volumes on his labors, and states, among other things, that by a chemical process, there may be extracted from wine, a liquid which has neither its color nor its usual effects. This wine-water, is a water of importality since it prolongs the days of mortality, since it prolongs the days of man, dissipates peccant humors, revives the heart, and keeps up youth. It cures colic, dropsy, paralysis, etc. Arnaldo died in 1313, leaving his MSS, to his pupil Raymond Lulle, who became the most celebrated alchemist of the middle ages. He continued his master's researches and score The rest is mere waste: social To recur to the comparison of 1861 with 1862, which illustrates the first temporary tinued his master's researches, and soon succeeded in obtaining fire-spirit, or alco-hol. Having fallen in love with a beauticheck to importation during the period 1861 to 1867, inclusive. [It may be stated in this connection, that the imports under the Reciprocity Treaty—mainly live ani-mals, grain, provisions, lumber, and other products of the forest—are omitted from ful maiden, and paid his addresses to her for some time in vain, she at length discovered to him the fact that she was sufferany of the comparisons herein adduced.] It should be stated, that the total entries ing from an incurable cancer. He was so struck with horror at this, that he entered a monastery, not, however, without directing her to dress the sore with alcohol. of 1862 fell off but 18 per cent. from those of 1861; while of the articles on which The remedy proved of no avail, but this was the first instance of the new liquid's being applied to the healing art. Distillabeing applied to the bealing art. Distilla-tion soon spread, and the wines of the Charentes were subjected to it about the 15th century, but various ordinances and police regulations soon restricted the art to a few privileged persons. The distillers and vinegar manufacturers were incorpora-ted by Louis XII., in 1514, and invested with the sole right of making brandy and spirits of wine .- Paris Galignini.

York correspondent of the Troy Times, writing about the late Daniel Lord, says: Among other important clients, Mr. Lord could show the name of John Jacob Astor who entrusted to him the important task of drawing his will—a document of great extent and detail, involving a number of important trusts. Mr. Lord was also one of the executors, and his share of the fees in this matter alone, was \$10,000. Speaking of lawyers, we may state that most of this class have a speculating turn, and much of their profit is due to outside speculations. Some of the best speculators in city lots are to be found in this profession. One of these, James R. Whiting, pow owns Broadway property which rents fo \$27,000. F. F. Bradbury is another spec ulating lawyer, who reports an income of \$55,000 per annum. But these lawyers confine themselves chiefly to real estate in the city, which must always enrich all who deal in it. The New York bar has been severely bereaved during the past three years, and three giants have been prostra-ted by death. One of these was Wm. C. inductions they present is, that the duties are not high enough yet, and that if they are placed still higher, they will effect the object sought after. The insufficiency of this reply is obvious enough when it is re-Noyes, another was John Van Buren, and the third is Daniel Lord. The fees received by these men in several important cases might surprise some of our readers. \$10,000 is not an uncommon charge for attending to an important suit, and this sum was paid to Mr. Martin, who defended the Jumel will case, while Mr. O'Connor, who brought the suit and won it, probably re-ceived \$50,000. A fee of \$50,000 was paid to the leading counsel in the Rose will case, and in the Parish suit, which involved a property of \$2,000,000, about \$200,000 were paid out for fees and expenses.

LAWYER'S FEES IN NEW YORK .- A NEW

Without multiplying illustrations, it is

contended that the principle laid down at the outset of this Report—namely, that

the importation of a commodity cannot be permaneutly checked by means of an in-

crease of duties, and consequently that permanent protection is impracticable— has been fully proved; in other words, that it is not possible by means of a tariff of duties to alter those relative conditions

of productions which, without any tariff at

all, naturally exist between a commodity

manufactured abroad and in this country,

no matter what those conditions may be. The statistics adduced are of the highest

authority, and their correctness cannot be

questioned. The quantities were derived from the liquidated entries, and were those

upon which the duties were finally predi-

cated, and upon which were based the cash

settlements of the collectors of customs

with the Treasury Department.

The only reply that can be made to the

collected that the present duties are the

result of some thirty or forty consecutive

attempts to secure protection by means of the tariff. The first of these attempts,

made in 1789, consisted of a duty of five

per cent, upon all iron. This rate was thought at the time to be sufficient to

equalize the difference between foreign

and domestic iron, and to secure a home

monoply to the latter. In the following

year this rate was raised to seven and a half per cent, on manufactured iron; in

1792, to ten per cent, on all iron; in 1794,

to fifteen per cent; in 1804, to seventeen and a half per cent; in 1812, to thirty per cent; in 1816, to still higher rates; in

last raised up to the exorbitant rates shown

A still further inference, one of no little

importance to our manufacturers, is to be derived from these statistics. If, as is be-lieved to be fully proved, the tariff is im

How Tom LICERD BILL -Fill tell you how it was. You see me and Bill went down to Turner's tobacco manufactory and fished off that old boat, but we did'nt catch any; I got Turner's tobacco manufactory and fished off that old boat, but we did'nt eatch any; I got one bite and Bill told me to scratch, but I didn't. Well, I felt in my pocket and found my knife, and it was gone, and I said to Bill, you stole my knife, and he said I was another, and I said go there yourself, and he said it was no such thing, and I said he was a liar and I would whip bim if I was bigger'n you, and he said he'd rock me to sleep mother, and I said I was a bigger one, and he said I never had the measies, and I said for him to fork over that knife, and he said he could'nt see that joak, and I said I'd in him for a tombstone at Volk's and he said my grandmother was no gentleman, and I said he darsent take it up, but he did you bet, you never—well you never did—then I got up agein, and said he was too much siraid to do it again, and he tried to, but he did'nt, and I grabbed and threw him down on the top of me like several bricks, and I tell you it best all—and so did he—and my little dog got hohind Bill and bit him and Bill kicked at the dog, and the dog ran and I ran after the dog to fetch him back, and did'nt catch him til I got home, and I'll whip him more yet.—Is my eye very black?

A decount of the said of an honest old

A DROLL STORY is related of an hones armer, who, in attempting to drive he ull, got enddenly hoisted over a fence, overing himself, he saw the animal of